

Instructions for Completing form **LIQ-308**
Beer Certificate of Approval Holder Summary Tax Report

This report must be completed by all Out of State Certificate of Approval Holders (Breweries) each month. The report must be postmarked on or before the 20th of the month following activity. When the 20th falls on a Saturday, Sunday, or a legal holiday, the filing must be postmarked by the U.S. Postal Service no later than the next postal business day. A report must be filed including those months when there is no activity.

DO NOT REPORT SALES DELIVERED TO:

WSLCB, Military Installations, Commercial Carriers, or Ships Chandlers.

License Number: Enter Washington State Liquor Control Board (WSLCB) 6 digit licensee number.
License Name: Enter trade name per 6 digit license number assigned by the WSLCB.
Location Address: Enter location address of licensee number.
City, State, Zip: Enter City, State and Zip Code per licensee number.

MONTH: Enter month for which activity occurred.
YEAR: Enter year for which activity occurred.

Revision report (check box): Changes that need to be made to your original report, by either adding only that which was not included or subtract from original amounts by a negative number.

Complete the numbered fields as follows. First column corresponds to number on the form.

All entries round 2 decimal places. Report in barrels (31 Gallons). **If none, enter zero.**

Part 1	NON-TAXABLE SALES Current WSLCB license lists are available at LCB website (see below).
(1)	Enter the WSLCB license number of distributor or importer. (Check for current license numbers by location.)
(2)	Enter name of distributor / importer and city location (city where the licensee is receiving shipments). Use only one line per distributor / importer.
(3)	Enter the total barrels sold at the \$8.080 tax rate for the reporting month. The tax rate is based on your tax rate with Washington State. ALL Strong Beer is reported at the high rate (10% or over alcohol by volume).
(4)	Enter the total barrels sold at the \$4.782 tax rate for the reporting month. The tax rate is based on your current tax rate with Washington State.
(5)	Enter the total barrels in appropriate tax rate column from the other pages (only if multiple pages used).
(6)	NON-TAXABLE SALES TOTAL. Enter the total barrels this page plus total from line 5. This is your total Barrels Sold to WA Distributors/Importers for reporting month.

Part 2	TAXABLE SALES <u>Shipments directly to Washington Retailers, Samples and Donations</u> (Samples given to Washington Wine Importer/distributor for their use, show in Part 1.)
(7)	Enter the total barrels from LIQ-308A line (6) sold to Washington Retailers in appropriate column for correct tax rate.
(8)	Enter the total barrels provided as samples or donations in appropriate column for correct tax rate.
(9)	Total Taxable Sales. Enter total of lines (7) & (8) in appropriate column.
(10)	Multiply total from line (9) by your tax rate.
(11)	Enter total tax due of line (10); column's (3) & (4) combined.
(12)	Enter the amount of penalty for late reporting. Penalties accumulate at 2% per month.
(13)	If appropriate, indicate a prior month balance due as a positive number; credit as a negative number.
(14)	Enter total amount due after adjustment for line (13). This is the amount of your tax payment or credit. Payment must be sent with report.

Certified True and Correct Under Penalty of Perjury	
	Signature of person completing form: MUST SIGN IF PAPER FORM IS MAILED
	Enter printed name of person who completed the form
	Enter the date form completed
	Enter the telephone number of person who completed the form.

Current license lists and reporting forms are available at LCB website:

<http://www.liq.wa.gov/publications/WineandBeer.asp>

Questions may be e-mailed to: beerwinetaxes@liq.wa.gov